

City of Cranston  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2016

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Property Tax Collection	\$ 183,547,941	\$ -
Prior Year Property Tax Collection	1,262,636	-
Interest & Penalty	1,061,361	-
PILOT & Tax Treaty (excluded from certified levy)	216,562	-
Other Local Property Taxes	-	-
Licenses and Permits	3,789,103	-
Fines and Forfeitures	449,864	-
Investment Income	120,697	-
Departmental	4,535,916	-
Rescue Run Revenue	4,018,249	-
Police & Fire Detail	1,893,334	-
Other Local Non-Property Tax Revenues	1,127,048	-
Tuition	-	951,041
Impact Aid	-	-
Medicaid	-	1,447,994
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	2,483,891
CDBG	307,525	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	7,484,202
MV Excise Tax Reimbursement	1,005,084	-
State PILOT Program	5,322,139	-
Distressed Community Relief Fund	-	-
Library Resource Aid	553,271	-
Library Construction Aid	-	-
Public Service Corporation Tax	1,038,680	-
Meals & Beverage Tax	1,789,268	-
Hotel Tax	14,593	-
LEA Aid	-	50,092,808
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	2,152,998	-
State Food Service Revenue	-	24,169
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	1,159,726	924,321
Other Revenue	-	1,893,407
Local Appropriation for Education	-	91,682,652
Regional Appropriation for Education	-	-
Other Education Appropriation	-	426,723
Rounding	-	-
<b>Total Revenue</b>	<b><u>\$ 215,365,995</u></b>	<b><u>\$ 157,411,209</u></b>
Transfer from Capital Projects Funds	\$ -	\$ -
Transfer from Other Funds	-	-
Debt Proceeds	-	-
Other Financing Sources	-	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

City of Cranston  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2016

<u>EXPENDITURES</u>	<u>General</u> <u>Government</u>	<u>Finance</u>	<u>Social</u> <u>Services</u>	<u>Centralized</u> <u>IT</u>	<u>Planning</u>	<u>Libraries</u>	<u>Public</u> <u>Works</u>	<u>Parks and</u> <u>Rec</u>	<u>Police</u> <u>Department</u>
Compensation- Group A	\$ 1,259,595	\$ 1,248,110	\$ 1,270,104	\$ 394,111	\$ 918,561	\$ 1,961,040	\$ 3,920,943	\$ 1,475,437	\$ 10,046,984
Compensation - Group B	-	-	-	-	-	-	-	-	1,144,933
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	8,838	84,528	7,390	50,240	11,392	33,000	130,573	80,022	937,978
Overtime - Group B	-	-	-	-	-	-	-	-	106,890
Police & Fire Detail	-	-	-	-	-	-	-	-	1,565,879
Active Medical Insurance - Group A	150,553	174,441	208,243	65,603	634,728	683,897	698,731	219,053	1,811,696
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	188,685
Active Dental insurance- Group A	7,924	9,181	10,960	3,453	7,880	10,468	36,775	10,674	87,145
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	9,931
Payroll Taxes	99,691	99,522	96,989	33,331	70,574	120,338	320,501	119,374	316,790
Life Insurance	3,509	4,025	4,539	1,238	3,070	4,128	15,195	4,506	36,060
Defined Contribution- Group A	-	-	-	-	-	-	-	-	42,858
Defined Contribution - Group B	-	-	-	-	-	-	-	-	6,085
Other Benefits- Group A	20,741	156,689	33,795	10,428	26,819	52,307	213,698	56,531	2,494,417
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Local Pension- Group A	-	-	-	-	-	-	-	-	9,375,815
Local Pension - Group B	-	-	-	-	-	-	-	-	-
State Pension- Group A	133,977	159,579	146,238	57,313	125,333	170,832	615,483	166,788	1,385,747
State Pension - Group B	-	-	-	-	-	-	-	-	115,612
Other Pension	-	-	-	-	-	-	-	-	70,166
Purchased Services	795,051	73,475	44,745	-	12,133	-	588,896	79,131	422,641
Materials/Supplies	16,988	111,950	817,731	33,634	2,023	44,000	344,879	141,863	347,234
Software Licenses	-	-	-	155,207	-	-	-	-	-
Capital Outlays	-	-	-	37,001	15,000	35,732	55,171	-	248,233
Insurance	855,600	-	-	-	-	-	-	-	-
Maintenance	-	1,331	14,565	173,592	-	60,000	9,232	15,184	303,258
Vehicle Operations	-	-	48,744	-	4,867	2,500	552,753	31,908	175,066
Utilities	-	-	5,468	209,479	-	115,000	469,629	174,656	99,659
Contingency	689	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	1,723,260	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	692,016	-	-
Trash Removal & Recycling	-	-	-	-	-	-	4,978,406	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	5,268	-	-	-	-	-	-	-	-
Other Operation Expenditures	1,435,111	70,523	77,311	1,886	114,845	361,000	89,297	909,073	1,766,968
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,793,536</b>	<b>\$ 2,193,354</b>	<b>\$ 2,786,822</b>	<b>\$ 1,226,515</b>	<b>\$ 1,947,227</b>	<b>\$ 3,654,242</b>	<b>\$ 15,455,438</b>	<b>\$ 3,484,199</b>	<b>\$ 33,106,729</b>

City of Cranston  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2016

<u>EXPENDITURES</u>	<u>Fire</u>	<u>Centralized</u>	<u>Public Safety</u>	<u>Education</u>	<u>Debt</u>	<u>OPEB</u>	<u>Total</u>	<u>Education</u>
	<u>Department</u>	<u>Dispatch</u>	<u>Other</u>	<u>Appropriation</u>			<u>Municipal</u>	<u>Department</u>
Compensation- Group A	\$ 12,201,962	\$ -	\$ 124,820	\$ -	\$ -	\$ -	\$ 34,821,666	\$ 80,096,339
Compensation - Group B	725,215	-	-	-	-	-	1,870,148	13,275,380
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	4,497,564	-	11,170	-	-	-	5,852,695	-
Overtime - Group B	267,309	-	-	-	-	-	374,199	313,527
Police & Fire Detail	52,632	-	-	-	-	-	1,618,511	-
Active Medical Insurance - Group A	3,097,640	-	27,541	-	-	-	7,772,125	12,277,322
Active Medical Insurance- Group B	171,359	-	-	-	-	-	360,045	4,320,647
Active Dental insurance- Group A	151,746	-	-	-	-	-	336,206	840,518
Active Dental Insurance- Group B	9,019	-	-	-	-	-	18,950	335,741
Payroll Taxes	323,210	-	12,438	-	-	-	1,612,756	2,238,045
Life Insurance	61,888	-	688	-	-	-	138,846	40,647
Defined Contribution- Group A	40,574	-	-	-	-	-	83,432	1,726,492
Defined Contribution - Group B	4,316	-	-	-	-	-	10,401	105,585
Other Benefits- Group A	3,259,355	-	1,827	-	-	-	6,326,608	726,503
Other Benefits- Group B	-	-	-	-	-	-	-	123,216
Local Pension- Group A	11,940,641	-	-	-	-	-	21,316,456	-
Local Pension - Group B	-	-	-	-	-	-	-	105,748
State Pension- Group A	1,311,886	-	15,941	-	-	-	4,289,117	10,718,647
State Pension - Group B	82,011	-	-	-	-	-	197,623	1,081,143
Other Pension	-	-	-	-	-	-	70,166	-
Purchased Services	1,251,818	-	-	-	-	-	3,267,892	16,051,458
Materials/Supplies	265,621	-	38,445	-	-	-	2,164,369	3,091,929
Software Licenses	-	-	-	-	-	-	155,207	498,646
Capital Outlays	306,015	-	-	-	-	-	697,153	3,037,601
Insurance	-	-	-	-	-	-	855,600	827,014
Maintenance	209,027	-	116,050	-	-	-	902,239	1,534,427
Vehicle Operations	145,569	-	-	-	-	-	961,407	1,493,947
Utilities	772,326	-	-	-	-	-	1,846,216	1,205,153
Contingency	-	-	-	-	-	-	689	-
Street Lighting	-	-	-	-	-	-	1,723,260	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	692,016	-
Trash Removal & Recycling	-	-	-	-	-	-	4,978,406	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	5,268	250
Other Operation Expenditures	613,305	-	2,747	-	-	-	5,442,065	86,251
Local Appropriation for Education	-	-	-	91,682,652	-	-	91,682,652	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	426,723	-	-	426,723	-
Municipal Debt- Principal	-	-	-	-	6,740,000	-	6,740,000	-
Municipal Debt- Interest	-	-	-	-	2,554,305	-	2,554,305	-
School Debt- Principal	-	-	-	-	280,000	-	280,000	-
School Debt- Interest	-	-	-	-	397,590	-	397,590	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	4,748,610	4,748,610	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 41,762,007</b>	<b>\$ -</b>	<b>\$ 351,667</b>	<b>\$ 92,109,375</b>	<b>\$ 9,971,895</b>	<b>\$ 4,748,610</b>	<b>\$ 217,591,617</b>	<b>\$ 156,152,176</b>

Transfer to Capital Project Funds	\$ -	\$ -
Transfer to Other Funds	17,889	-
Payment to Bond Escrow Agent	-	-
Other Financing Uses	-	-
<b>Total Other Financing Uses</b>	<b>\$ 17,889</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>(2,243,511)</b>	<b>1,259,033</b>
<b>Fund Balance - beginning of year</b>	<b>23,188,926</b>	<b>5,497,024</b>
<b>Fund Balance - end of year</b>	<b>\$ 20,945,415</b>	<b>\$ 6,756,057</b>

City of Cranston  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Municipal  
Fiscal Year Ended June 30, 2016

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance	Fund Balance/ (Deficit) - Beginning	Fund Balance/ (Deficit) - Ending
General Fund	\$ 213,518,548	\$ -	\$ 123,699,012	\$ 92,127,264	\$ (2,307,728)	\$ 23,053,706	\$ 20,745,978
Special Fire Duty	52,806		52,633	-	173	3,097	3,270
Special Police Duty	1,487,116		1,423,072	-	64,044	132,123	196,167
Community Development Block Grant (CDBG)	1,660,407		1,660,865	-	(458)	(24,350)	(24,808)
<b>Totals per audited financial statements</b>	<b>\$ 216,718,877</b>	<b>\$ -</b>	<b>\$ 126,835,582</b>	<b>\$ 92,127,264</b>	<b>\$ (2,243,969)</b>	<b>\$ 23,164,576</b>	<b>\$ 20,920,607</b>

**Reconciliation from financial statements to MTP2**

Department of Education State aid and other revenues recognized as revenue and expenditure on MTP-1

\$ 91,682,652    \$ (91,682,652)    \$ -    \$ -

Transfer to School Department for middle school sports and band  
Community Development Block Grant (CDBG)-To remove loans  
Rounding

\$ 426,723    \$ (426,723)    \$ 458    \$ 24,350    \$ 24,808

-    -    -    -    -

**Totals Per MTP2**

**\$ 215,365,995    \$ -    \$ 217,591,617    \$ 17,889    \$ (2,243,511)    \$ 23,188,926    \$ 20,945,415**

City of Cranston  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Education Department  
Fiscal Year Ended June 30, 2016

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance	Fund Balance/ (Deficit) - Beginning	Fund Balance/ (Deficit) - Ending
School Unrestricted Fund	\$ 60,195,402	\$ 92,109,375	\$ 151,334,752		\$ 970,025	\$ 5,139,061	\$ 6,109,086
Enterprise Fund	3,416,127	-	3,195,881	-	220,246	295,026	515,272
School Special Revenue Funds	9,191,428	-	9,163,282	-	28,146	62,937	91,083
OPEB Trust Fund	18,498	-	621	-	17,877	-	17,877
<b>Totals per audited financial statements</b>	<b>\$ 72,821,455</b>	<b>\$ 92,109,375</b>	<b>\$ 163,694,536</b>	<b>\$ -</b>	<b>\$ 1,236,294</b>	<b>\$ 5,497,024</b>	<b>\$ 6,733,318</b>
<b><u>Reconciliation from financial statements to MTP2</u></b>							
On-Behalf State Pension Payments	\$ (6,859,907)		\$ (6,859,907)		-		-
Municipal appropriation for Education reported as a transfer on financial statements but as revenue on MTP-2	\$ 91,682,652	\$ (91,682,652)			-		-
Municipal appropriation for Middle School Sports/Music reported as a transfer on financial statements but as revenue on MTP-2	\$ 426,723	\$ (426,723)			-		-
Pass-through fund activity accounted for on financial statements but eliminated on MTP-2.	\$ (410,402)		\$ (410,402)		-		-
For financial statements, indirect cost charges are reported as expenditures in Federal Grant Funds and also as actual revenue in School Unrestricted Fund. On MTP-2, these dollars are reflected as transfers to/from.	\$ (225,972)		\$ (225,972)		-		-
Re-classification of revenue to expenditure "credits" based upon UCOA review.	\$ (23,341)		\$ (23,341)		-		-
Depreciation expense not reported on MTP-2			\$ (22,790)		22,790		22,790
Reconciling adjustments between audited financial statements and MTP-2	1		\$ 52		(51)		(51)
Rounding	-	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<b>\$ 157,411,209</b>	<b>\$ -</b>	<b>\$ 156,152,176</b>	<b>\$ -</b>	<b>\$ 1,259,033</b>	<b>\$ 5,497,024</b>	<b>\$ 6,756,057</b>